Previous references.

1906-7
(Gl. Index

File No. 1 of 03

Serial Nos. 1 to 9

Later references.

330 of 06
Secl Def 260-19
Mis 114-15 (20-27)

P42

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 9-12

Part B. for September

SUBJECT.

Disbursement of pay & the preparation of the accts of the Military Deptt

G. & S. 11] 1904-5

GENERAL AND REVENUE SECRETARIAT.

(Gen:-Fin:)

NOTES.

Finance File No. 1 of 1903-4.

FILE HEADING.

Arrangement for the disbursement of pay & preparation & audit of accounts of the military department.

From

The Chief Commandant.

No. 3172 Dated 20.6.05 Received 21-6-05.

Diary No. 5234	Enclos. ..	Spare Copies. ..	Serial No. 9.

BRIEF ABSTRACT OF LETTER.

Suggests that a Pay master be appointed for each Regiment or each Head Quarter's circle, like Bangalore, Mysore & Shimoga, and that one or two officers from each Regiment of Cavalry & Infantry be trained in the Comptr's office for a period of 6 months.

NOTES AND ORDERS.

W

In G.O. no. H. 7508-10d. the 4.5.05, the Chief Commandant was requested to submit his proposals for the appointment of a Pay master defining clearly his position & the scope of his duties & for providing that officer, (presumably of the status of a Risaldar) with a suitable staff.

NOTES—First sheet.

MGCPB—30,000—17-2-05.

Serial No.

The Chief Commandant now States that it is not possible for one Risaldar to Superintend the disbursement of pay & get the accounts ready within the month in Mysore, Bangalore, Shimoga & other St. Hqrs. He therefore strongly recommends that one or two Officers from each Regiment of Cavalry & Infantry be trained in the Comptt's Office for about 6 months & that one Pay master be appointed for each Regiment or each Head quarter's Circle like Bangalore, Mysore & Shimoga, the Resaldar doing the duties of a Pay master being given some Allowance in addition to his pay.

(2) Such a course as the one suggested above, will facilitate work a good deal in the Regiment "as the Commandant would be entirely relieved "of responsibility in the matter of cash transactions "Accounts & could devote more time to discipline "& drill."

(3) As regards the Establishment to be provided for the Pay master or pay masters, the Chief Commandant states that no additional Staff would be necessary as one or two of the Regimental writers could be detailed exclusively for this work in each Regiment.

NOTE - Contn. sheet.

MGCPB—50,000—17-2-05

G.R.S. 12]

General and Revenue Secretariat.

S. 9 File No. 1 of 1903-4

Serial No.

(2) As regards the scale of the duties to be performed by the Paymaster, the allowance to be drawn by each, & the staff he should have, a separate memo will be submitted to Govt: when orders are passed on the present reference-

Submitted for orders-Hosey

K.S 23/6/05 4 23-6-05-

The Chief Commandant proposes a modification of the arrangement sanctioned by Govt on the advice of the Comptroller. The opinion of the latter on the proposal may be called for in the first instance. Please put up a draft-

4 24-6-05

Draft submd Hosey

4 27-6-05 Passed 28/6/1905

4 28-6-05

10 To the Comptroller No. 2789 Dt 30.6.05

Forwards for opinion copy of the above letter

11 From the Comptroller No. 302 Dt 17.7.05 Ap. 57

1 sheet.

Serial No.

States that in accordance with the System in British Native Regiments there is no objection to one or two officers from each Regiment being detailed for duty in connection with the disbursement of pay and the preparation of the accounts but that the Commanding officer must be the final authority responsible for the proper Conduct of the work that the Resaldars should not Communicate direct with the audit-office that, however, it will not be necessary to make the arrangements quite so elaborate as in the British Service & they would be carried out as economically as possible that if the above is what is considered necessary in the case he does not think it means any departure from the orders passed on 4-5-05 that as regards the proposal to train some

ect.

G.R.S. 12]

General and Revenue Secretariat.

File No. 1 of 1903-4

Serial No.

Requested officers in his office he does not think this will be of much use that all that is required is to draw up very clear rules for payment and accounting that intelligent native officers will no doubt be able to understand their work by reading the rules & that the subject of the rules has been engaging his attention & forwards 3 Volumes containing the rules in force in Kashmir for being sent to the Chief Commissioner for Consultation in connection with the rules to be prepared here.

Calculate for orders to pay
21/7/05
21.7-05

Submitted to the Diwan Saheb for orders
21.7.1905

No 1107 H 6
1, 11-8-05
Enclosures as per list

7811
22.7.05

To the Military Secretary
21-7-05
Approved terminable order

8.VIII.05

Recd 11/8/05

NOTE—Contin. sheet.

7977

MGCPB—20,000—1-11-04.

11.8.1905

11 Mule 16-8-05

Reference:- Dewan's note asking for my opinion.

- - - - - - - - - - -

1) The Chief Commandant's letter is very well in its way but it does not touch the root of the matter at all.

2) I consider that any audit to be useful should be absolutely independent of the Department audited.

3) What the Dewan requires is some one who can fearlessly report

(a) whether the Budget grants given by Government are being strictly spent for the purposes and on the objects for which they were given

(b) and ensure that the various Officials in the Kunigal Farm and other Military Departments are keeping up the personnel and stock shown in the returns

(c) that pay is issued according to Regulation

(d) that stoppages sufficient to recoup the Government advances for clothing are being correctly made

(e) that Government moneys remaining undisbursed on hand are at once remitted to the Treasury

(f) that pensioners' claims are settled without delay;

4) In fact an independent officer who can keep the Military disbursing officers up to the mark.

5) The Chief Commandant proposes that officers subordinate to himself and junior in position to even a Regimentdar should be trained as paymasters.

6) I do not think this a good plan.

7) I prefer the system as it is by which Squadron Commanders remain responsible to the Chief Commandant.

8) It is an education to these officers and the fact that such duties devolve on Squadron Commanders forces the Military Department to employ in that rank men of certain intelligence and education.

9) If the Chief Commandant's method of a Regimental paymaster of low rank be adopted he will be made the scape-goat for any irregularities and Government will really be no whit the wiser as to how the accounts are being kept until some gross deficit is brought to light and a fresh whitewash is given by a new audit.

My opinion is that with so large a sum as 15 lakhs being spent in the Military Department that Government should in its own interests keep a separate controlling establishment ensuring that these large sums are properly expended and I cannot see my way to recommending anything but an independent controller (of superior rank to any Regimentdar) who could and would at any time check stock books and

and disbursements.

R. Ford Lieut. Col.

Military Assistant.

Bangalore
12th August 1903

G.R.S. 12]

General and Revenue Secretariat

File No. 1 of 1903-4

Serial No.

Submitted to Hon'ble Military Secretary to Officiate.

Sd/- J. Vardachary Esqr
17/8/05

Submitted to the Dewan Sahib
17-8-05
17.8.1905

8194
18.8.05

Submitted
18-8-05

Circulation - a letter

a meeting of Council
9.XII.05 Held

To the Registrar for circulation
11.12.1905

11-12-05

11-12-05

Note. The question whether Military Pension applications should not come up to Government after verification by the Comptroller, has also to be considered along with the proposal to appoint a Separate Paymaster (Vide Dewan's Directions in the linked file S&A No. 134 of 1903-04).

Date
2.4.06

24

Confidential.

D/ 7th 56

Dear Mr Chandra Sekhara Iyer

Kindly see subject no 3 of next Council meeting. Has Mr Bazaz made any proposals for outside audit of military dept charges?

if the file does not
contain any such
proposal, it may
be sent to him
with a view to his
formulating up to date proposals
for an efficient
audit of all charges
pertaining to the
military dept

G.R.S. 12]

General and Revenue Secretariat.

File No. 1 of 1903-4

Serial No.

I spoke to the Dewan about it and he is agreeable

Yours sincerely
[illegible]

Mr Bacon has been consulted on two occasions. Vide his Official Note of 8-2-05 in file no 1 of 05; and his Official letter No 302 of 17-7-05. The former allows to include audit of military disbursements.

Is it required to cancel your Case?

Perhaps not necessary

Flag Q

Paper underlined

NOTE—Contn. sheet.

MGCPB—20,000—1-11-04

Serial No.

The Comptroller has not seen Col Jones' Note of the 12th Aug 1905, and may perhaps wish to say something on the views expressed by Military Officers; and also, perhaps, to supplement the views expressed by himself on previous occasions with reference to entire audit of Military accounts.

The file is therefore referred again to the Comptroller for any remarks, & return before the subject is taken up at the General meeting of the 18th Aug.

30/8 Col Jones Mil Sec & to Govt

(Note No 2096-8-06.)

COMPTROLLER'S OFFICE 3- AUG. 1906 (19) MYSORE

11 Aug 06

The Military Assistant in his Note of 12 August 1905 confounds the work of audit with that of disbursing funds and of accounting expenditure. The different stages connected with the expenditure are clearly explained in my Note 110 dated 8 March 1905. This office independently audits all expenditure, and no separate Audit Officer is therefore necessary.

MGCPB—20,000—1-11-04.

Serial No.

2. The check with reference to his remark (a) is now being done in the Comptroller's office.

3. The check with reference to points (b)(c)(d)(e) & (f) will be attended to by the Outdoor Audit Section of my office.

4. In addition to the above check, the Chief Commandant and the Military Assistant must also depute their Assistants now & then to exercise their check also.

5. As the Military Assistant prefers Squadron Commanders to others for the work of Pay masters, they may be deputed for the work, but the men should be of some intelligence & education.

6. The arrangement now decided upon may be tried tentatively for sometime.

To Secy

6.8.06.

GPB—50,000—23-10-05

G.R.S. 12J

General and Revenue Secretariat.

Gen: Fin: File No. . . of 1903-4.

Serial No.

Submitted with the Comptroller's memo: opinion for orders - with a draft in accordance with the Comptroller's views -

K&. 11-8-06.

mr

mule 17-8-06

As this file has been pending before Council for a long time, it has been thought that its disposal might be facilated if a draft embodying the orders proposed & the issues were put up. This has been done & the re-circulated for favor of the views of the Councellors -

C242 20-8-06

The draft may be approved.

mr 20/8/06

mr 20/8/06

may be approved

25/8/06

1945 2578/06

25/8/06

NOTE—Contn. sheet

GPB—50,000—23-10-05

G.R.S. 12J
General and Revenue Secretariat.

Gen Fin File No. 1 of 1903

Serial No. 12

To the Military Assistant
" Comptroller
No: H 2320-1 dated 15.9.06
Directs that squadron commanders be entrusted with the duty of disbursing pay and preparing accounts and that this arrangement be tried tentatively for a year.

See file 27 Gen

NOTE—Contn. sheet

GPB—50,000—23-10-05

GENERAL AND REVENUE SECRETARIAT.

C. 845.

Matter for Council Meeting to be held on

at

Subject.

Whether there should be one independent officer, Superior in rank to a Regimental or, for the Disbursement of pay of all the Cavalry and Infantry Regiments and for the preparation of accounts, or whether there should be a Separate Paymaster for each Regiment of Cavalry and Infantry or for each Head Quarter Circle of Bangalore, Mysore and Shimoga, he being Selected from the officers of the respective Regiments and given Some allowance in addition to pay —

Circulated to Councillors.

By Order,

12. 12. 1905.

Secretary.

Rajamanthra Pravina
1. C. Sreenivasaiengar Esqr.
First Councillor Seen

C. 197
12.12.1905

2. Rao Bahadur
C. Madiah Esqr
Second Councillor — Seen.

13/12/05

13-12-1905

15/12/05

100
15.12.05 To Council

16.12.1905

G. R. S. 17 2nd 16.12.05

P. 70

Circulated again to the 1st and 2d Councillors –

2.4.06

Secretary

To.

W. J. Ananda Row Esqr P.A.,
First Councillor.

2. H. P. Puttamadhelly Esqr
Second Councillor –

I think the receipt of the file may be viewed by separating the Tenders which I understand they marked D the Committee with in which that they may be sent which called for

I Council after submission to the Devasabha

11.5.1906

Opinion of before Council

I Council at 3 pm on 28/5/1906 & 26.5.1906

25/5/1906

648/14.5.06

2.4.1906

Submitted to His Highness.

In His Highness order, dated 19th April 1906, the proposals submitted by the late Dewan and Council for the appointment of a Military Pay-master for supervising the disbursement of pay and preparation of accounts in the Military Department, were generally accepted, and further information was called for as regards the position and scope of the duties of the officer proposed to be appointed. It was then observed by Government that an officer of the status of a Rissaldar might be appointed for the purpose.

On a further consideration of the question, the Chief Commandant states that it is not possible for one pay-master to superintend the disbursement of pay and preparation of accounts at all the District Head Quarters, and suggests the appointment of a pay-master for each Regiment, or Head Quarters like Bangalore, Mysore and Shimoga, such pay-masters to be officers of the Regiments concerned.

The Military Assistant is of opinion that the appointment of officers subordinate to the Chief Commandant as pay-masters, will not be a desirable arrangement, as it will not secure independence of audit, and would prefer a system under which Squadron Commanders are responsible to the Chief Commandant, if it be not possible to appoint an independent Controller of a rank superior to a Regimentdar.

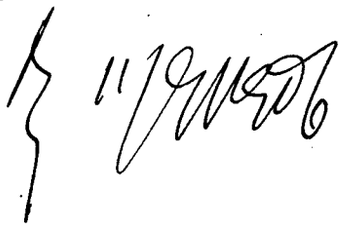
The Comptroller who was consulted in the matter, considers that a separate audit officer is unnecessary, as the audit of Military expenditure is conducted by his office. He states that the outside audit section of his office exercises the various checks adverted to by the Military Assistant, and that the Chief Commandant and the Military Assistant should also exercise, through their assistants, the necessary departmental supervision. He approves of the proposal to make Squadron Commanders disbursing officers.

Vide Office note

In these circumstances it is considered sufficient to entrust, for the present, the duty of disbursing the pay and preparing the accounts to

the Squadron Commanders,who should be men of intelligence and education. This arrangement will be tried tentatively for a period of one year, and after some experience is gained as to how the system works, necessary modifications may be made.

A draft order on these lines is submitted for approval.



Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

12.9.06
240

Proposed tentative arrangements for disbursement of pay, preparation and audit of accounts of the Military Department.

Order.

261

14.9.06
227

Approved
~~KRW~~
13/9/06

Dewan's order
Please issue
B.O
ESB
14/9/06

G.R.S. 26]

Financial
File No. 1 of 1903
Serial No 10

Diary No. of letter replied to 5234

No. H 8980

Encl

General and Rev. Secretariat
(Gen: Fin)
, *the* 30 June 1905.

To

The Comptroller.

Date of issue do

Signed by M Subrayaraj Asst

Sir,

In forwarding herewith a copy of letter no: 3172d. the 20.6.05, from the Chief Command, proposing a modification of the arrangement sanctioned by Govt. in consultation with you, in G.O. no: H. 7508-109 the 4.5.05 on the subject of the appointment of a Military Pay Master, I am directed to request you to be so good as to favour Govt. with your opinion thereon.

I have &c

28/6/1905
for Secretary.

over.

K.S. 0002 24/6/05

27-6-05

SUBJECT.

Replied on 29.6.05

No. 3172

MYSORE + STATE + TROOPS
OFFICE OF THE CHIEF COMMANDANT.

D.5234 (9)
S.F. 1 of 1903-4.

Camp, Mysore 20th June 1905.

From,

Lieut.Colonel J.Desaraj Urs,

Chief Commandant, Mysore State Troops.

To,

B.K.Venkatavarada Iyengar Esquire,

Secretary to the Government of Mysore,

General and Revenue Departments, Bangalore.

Sir,

With reference to Government order No.Fl,7508-10/Gl Fl,1-03-10 of 4th May 1905 on the subject of devising a suitable agency for the disbursement of pay and for the preparation of the accounts of the Regiments of Infantry and Cavalry, I have the honor to state that it is not possible for one Rissaldar to superintend the disbursement of pay and get the accounts ready within the month in Mysore, Bangalore Shemoga and other District Head Quarters. I therefore strongly recommend to Government that one or two Officers from each Regiment of Cavalry and Infantry be trained in the Comptroller's Office for a period of about six months and that one Pay Master be appointed for each Regiment or each Head Quarters Circle like Bangalore, Mysore and Shemoga. He might draw some allowance in addition to his pay.

This will facilitate work a good deal in the Regiment as the Commandant would be entirely relieved of responsibility in the matter of cash transactions and accounts and could devote more time to discipline and drill etc. The accounts too could be submitted to the Comptroller in a better shape when one Officer is mainly responsible for them.

No additional Establishment would be necessary as one or two of the regimental writers could be detailed exclusively for this work in each Regiment.

On hearing from you, I shall, after consulting the Comptroller, submit a Memo to Government defining the scope of the duties of the Pay Master, the allowance to be drawn by each, and the Establishment he should have etc.

I have the honor to be

Sir,

Your most obedient servant

J Desmaffles

Lt. Colonel.
Chief Commandant,
Mysore State Troops.

lll

Received 19/7/05 D.266

Accountant General

DEPARTMENT. Sl. No. 101

190 5. File 16f03a

From Rai N.G. Basu Bahadur M.A
~~The~~ Comptroller, Mysore Govt.

To B.K. Venkatnarayana Ayengar Esq
~~The~~ Secretary to the Govt. of Mysore,
General Revenue Dept.

Dated 17.

Despatched 18. } July

Received

No. 302

~~No.~~ No. 57

SUBJECT MATTER.

Acknowledging receipt of his letter No. R. 9880 dated 30 June 05, and submits opinion re the appointment of Military Pay-masters &c.

R.T. 1-03-10

Account Current

DEPARTMENT.

No. 302 / M. 57

OFFICE OF THE COMPTROLLER, MYSORE GOVT

Bangalore, 17/18 July 1905

From Rai. N.G. Basu Bahadur, M.A.,
Comptroller, Mysore Govt

To

B.K. Venkatavarada Iyengar, Esq.,

Secretary to the Government of Mysore,

General and Revenue Departments.

SIR,

I have the honour to acknowledge receipt of your letter No. Fl.9880/R.F.1-03-10 (1481) dated 30th June 1905 forwarding for opinion copy of Chief Commandant's letter No. 3172 dated 20th idem regarding the appointment of Military Pay Masters.

The practice obtaining in the British Native Regiments is that the officer commanding, who is always a European Commissioned officer, is held personally responsible for the correct preparation of pay bills, and for drawing and issuing pay to men in the army, and in the discharge of this duty, he is assisted by an Adjutant, Squadron or Wing officers (who are also European Commissioned officers) and Pay Havildars (Natives) all of whom are specially appointed and deputed for the work.

2. The Pay Havildars of each troop or company first prepares the pay list of the troop and sends it to the Squadron or Wing Officers, and then one pay list is prepared by those officers for each Squadron or Wing, and forwarded to the Adjutant, who prepares one consolidated bill for the whole regiment under the orders of officer commanding. A cheque is then issued by the officer commanding for the total amount of the bill, and money drawn from the

the Treasury and disbursed to the men concerned by the Pay Havil-dars in the presence of the Squadron or Wing Commanders, the signature of each payee being taken in the Acquittance roll, which, on its completion, is sent to the officer Commanding.

3. In accordance with the system described above, there is no objection to one or two officers from each Regiment being detailed for duty in connection with the disbursement of pay and the preparation of the accounts. But the commanding officer must be the final authority responsible for the proper conduct of the work, and the Ressaldars should not communicate direct with the audit office. I trust that it will not be necessary to make the arrangements quite so elaborate as in British India and they would be carried out as economically as possible.

4. If the above is what is considered necessary in the case, I do not think it means any departure from the orders of Government passed on 4th May 1905.

5. As regards the proposal to train some Regimental officers in my office, I do not think this will be of much use. The work of this office is quite different from what is to be performed by disbursing officers and all that is required is to draw up very clear rules for payment and accounting, and intelligent native officers will no doubt be able to understand their work by reading the rules.

6. The subject of the rules for payment and the form of bills has been engaging my attention for some time and as there were very full and detailed instructions for payment to the Imperial Service Troops in Kashmir, I asked the Accountant General Kashmir to send me a copy of the rules in force in that State. The accompanying three volumes containing the rules, have been sent, but I am sorry to say they are in Urdu and I can-not translate them.

7. If Government has no objection the volumes may be sent to

the Chief Commandant for consultation in connection with the rules to be prepared here.

I have the honour to be,

Sir,

Your most obedient servant,

Controller.

T.G.S.

Proceedings of the Govt.of H.H.the Maharaja of Mysore.

(12)

Read.--

G.O.No.Fl.7508-10/Gl.Fin.1-03-8, dated the 4th May 1905, directing that a Military officer of sufficient experience be appointed to supervise the disbursement of pay and the preparation of accounts of the Military Department and requesting the Chief Commandant to submit proposals for the appointment of a Paymaster, defining clearly his position and duties and for providing him with a suitable establishment, and observing that an officer of the status of a Resaldar may do for the purpose.

Order thereon -No. Fl 2320-1

Dated 15 Septr 06 Gl Fin 1-03-8

In his letter No.3172 dated the 20th June 1905, the Chief Commandant states that it is not possible for one Resaldar to superintend the disbursement of pay and the preparation of accounts at Bangalore, Mysore Shimoga and other District Head Quarters, and recommends that one Paymaster may be appointed for each Regiment or each Head Quarters Circle like Bangalore, Mysore and Shimoga, and that such Paymasters may be officers of the Regiments, who have received training for about 6 months in the Comptroller's office, and that they may be given for this work some allowance in addition to pay. He considers that this arrangement will facilitate work in the Regiment as the Commandant will

be entirely relieved of responsibility in the matter of cash transactions and accounts and can devote more time to discipline and drill. The Military Assistant to the GOC states that the employment of officers subordinate to the Chief Commandant as Paymasters is not a desirable arrangement as it will not secure independence in audit and that he would therefore prefer the system under which Squadron Commanders are responsible to the Chief Commandant, if it is not possible to appoint an independent Controller of a rank superior to Regimentdar who can fearlessly report

(a) that the budget grants given by Govt. are being strictly spent for the purposes for which they were given,

(b) that the accounts of various branches of the Military Department are properly kept and that the Scale of Establishment and stock shown in the returns agree with the actual personnel and the stock on hand,

(c) that pay is issued according to Regulation,

(d) that stoppages sufficient to recoup the Govt. advances for clothing are being correctly made,

(e) that Govt. moneys remaining undisbursed are at once remitted to the Treasury, and

(f) that pensioners' claims are settled without delay.

The Comptroller who was consulted in the matter states that the audit of the expenditure of the Military Department is conducted by his office, that such audit is quite independent and that no separate

Audit Officer is therefore necessary. He points out that the check regarding the proper use of ~~the~~ budget grants is exercised in his office and that the other checks mentioned by the Military Assistant ~~will be~~ are attended to by the Outside Audit section of his office and states that the Military Assistant and the Chief Commandant should exercise ^ their Assistants the necessary departmental supervision in addition to the above checks. ~~through their Assistants.~~

Government agree with the Comptroller and consider that so far as independence ~~of~~ audit is concerned the existing system provides for it and no change in this respect is necessary. As regards the ~~work of~~ disbursement of pay and preparation of accounts the Squadron Commanders may ~~do it,~~ be charged with the duty but those selected for the work should be men of some intelligence and education. This arrangement may be tried tentatively and a report as to how it works submitted after a year.

Secretary.

To

The Military Assistant to Govt,

The Comptroller, Mysore Govt.

Proceedings of the Government of His Highness the Maharaja of Mysore, Financial (General Finance), dated 15th September 1906.

READ—

Government Order No. Fl. 7508-10—Gen. Fin. 1-03-8, dated the 4th May 1905, directing that a Military officer of sufficient experience be appointed to supervise the disbursement of pay and the preparation of accounts of the Military Department and requesting the Chief Commandant to submit proposals for the appointment of a Paymaster, defining clearly his position and duties and for providing him with a suitable establishment, and observing that an officer of the status of a Resaldar may do for the purpose.

No. FL. 2320-1—GEN. FIN. 1-03-12, DATED BANGALORE, 15TH SEPTEMBER 1906.

ORDER THEREON.—In his letter No. 3172, dated the 20th June 1905, the Chief Commandant states that it is not possible for one Resaldar to superintend the disbursement of pay and the preparation of accounts at Bangalore, Mysore, Shimoga and other district head-quarters, and recommends that one Paymaster may be appointed for each Regiment or each Head-quarters Circle like Bangalore, Mysore and Shimoga, and that such Paymasters may be officers of the Regiments, who have received training for about six months in the Comptroller's office, and that they may be given for this work some allowance in addition to pay. He considers that this arrangement will facilitate work in the Regiment as the Commandant will be entirely relieved of responsibility in the matter of cash transactions and accounts and can devote more time to discipline and drill. The Military Assistant to the Government states that the employment of officers subordinate to the Chief Commandant as Paymasters is not a desirable arrangement as it will not secure independence in audit and that he would therefore prefer the system under which Squadron Commanders are responsible to the Chief Commandant, if it is not possible to appoint an independent Controller of a rank superior to Regimentdar who can fearlessly report—

(*a*) that the budget grants given by Government are being strictly spent for the purposes for which they are given,

(*b*) that the accounts of the Kunigal Farm and other branches of the Military Department are properly kept and that the scale of establishment and stock shown in the returns agree with the actual personnel and the stock on hand,

(*c*) that pay is issued according to Regulation,

(*d*) that stoppages sufficient to recoup the Government advances for clothing are being correctly made,

(*e*) that Government moneys remaining undisbursed are at once remitted to the Treasury, and

(*f*) that pensioners' claims are settled without delay.

The Comptroller, who was consulted in the matter, states that the audit of the expenditure of the Military Department is conducted by his office, that such audit is quite independent and that no separate Audit Officer is therefore necessary. He points out that the check regarding the proper use of budget grants is exercised in his office and that the other checks mentioned by the Military Assistant are attended to by the Outside Audit Section of his office and states that the Military Assistant and the Chief Commandant should exercise through their Assistants the necessary departmental supervision in addition to the above checks.

Government agree with the Comptroller and consider that so far as independence of audit is concerned the existing system provides for it and no change in this respect is necessary. As regards the disbursement of pay and preparation of accounts, the Squadron Commanders may be charged with this duty, but those selected for the work should be men of some intelligence and education. This arrangement may be tried tentatively and a report as to how it works submitted after a year.

K. S. CHANDRASEKHARA AIYAR,
Secy. to Govt., Gen. & Rev. Depts.

To—The Military Assistant to the Government of Mysore, with enclosures.
The Comptroller to the Government of His Highness the Maharaja of Mysore.

Exd.—C. V.

1906-07

GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

FINANCIAL
(GENERAL FINANCE)

PROCEEDINGS

Dated 15th September 1906

No. Fl. 2320-1
GEN. FIN. 1-03-12

Directing that Squadron Commanders be entrusted with the duty of disbursing pay and preparing accounts and that this arrangement be tried tentatively for a year.

GPB—24-9-06—200